

**AMENDMENTS TO THE SPECIFICATION**

On Page 1, after the title of the invention, please insert the following:

**RELATED APPLICATION**

This application is a divisional of application Serial No. 09/842,021, filed on April 26, 2001.

On Page 31, line 20, please amend the following paragraph.

-- In Fig. 5F, the silicon substrate 1008 bonded to the bottom face of the layer 1010 of Fig. 4E is removed to expose the bottom face of the layer 1010. It is also possible to dissolve the silicon substrate 1008 by, for example, an aqueous solution of potassium hydroxide to remove it. --